

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 2nd Day of June 1998

BEFORE

THE HON'BLE MR. JUSTICE TIRATH S. THAKUR

WRIT PETITION NOS.28162 to 28165/1993

BETWEEN: & 29858/1993.

1. M/s. Bee Vee Exports,
rep. by its Accountant,
Sri. S. Palaniappan,
No.29/100, A-D-Block,
I Main, I Cross,
Srirampuram,
Bangalore-21.
2. M/s. Bhanu Exports,
rep. by its Accountant,
Sri. S. Palaniappan,
No.3409, 9th cross,
R.P.C. Layout,
Vijayanagar,
Bangalore-40.
3. M/s. Murthy International,
rep. by its Accountant,
Sri. S. Palaniappan,
No.J-46(22), Ramanna Pet,
Siddanna Lane,
Bangalore-2.
4. M/s. Harish Exports,
rep. by its Accountant,
Sri. S. Palaniappan,
No.1754/10, Ram Mohan Puram,
Srirampuram,
Bangalore-21.

...PETITIONERS

(By Sri. R.V. Prasad for
M/s. Vasan & Associates, Adv.)

AND:

1. The Assistant Commissioner of
Commercial Taxes, XXXXI Circle,
Bangalore.

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2. The Additional Assistant
Commissioner of
Commercial Taxes,
XII Additional Circle,
BANGALORE.

3. The Assistant Commissioner
of Commercial Taxes,
VII Circle,
BANGALORE.

4. The Assistant Commissioner of
Commercial Taxes,
XXXI Circle,
BANGALORE.

5. The Commissioner of Commercial
Taxes in Karnataka,
Vanijya Therige Karyalaya,
I Main Road, Gandhinagar,
BANGALORE.

... Respondents.

(By Sri.K.M.Shivayogiswamy,HCGP.)

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These writ petitions are filed praying to quash
the Circular No.19/89-90 dated 30-1-1990 vide Annex-E;
etc.,

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In W.P.No.29858/1993.

BETWEEN :-

M/s.Anush Garments,
represented by its
Accountant,
Sri.S.Palaniappan,
No.39/74, I 'E' Cross,
Remco Layout, Vijayanagar,
BANGALORE-560 040.

...Petitioner.

(By M/s. Vasan Associates)

A N D :

1. The Additional Assistant Commissioner of Commercial Taxes, XII Additional Circle, BANGALORE.
2. The Commissioner of Commercial Taxes in Karnataka, Vanijya Therige Karyalaya, Ist Main Road, Gandhinagar, BANGALORE-560 009.

...Respondents.

(By Sri.K.M.Shivayogiswamy,HCGP.)

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This writ petition filed praying to quash the circular No.19/89-90 dated 30-1-1990 vide Annexure-B, and Annexures-A & to D dated 15-7-93, 27-7-93, 24-7-93, and 2-8-1993 etc.,

These writ petitions coming on for orders this day the Court made the following order :

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ORDER

Counsel appearing for the petitioner fairly points out that the questions raised for consideration in these petitions are squarely covered by the decision of the hon'ble Supreme Court in the case of 'Vikas Sales Corporation and Another Vs. Commissioner of Commercial Taxes and Another' ((1996) 102 STC 106). He submits that in the light of the said decision, nothing further survives for consideration in these writ petitions. These petitions be dismissed as such. Ordered accordingly. No costs.

2. The dismissal of these writ petitions shall not however prevent the petitioner from filing an appropriate application before the State Government in terms of Sec.20A of the Karnataka Sales Tax Rules, 1957 for payment of tax amount in instalments. In case any such application is filed within 4 weeks from today, the Government shall consider the same on its merits as though the application has been made within the time prescribed.

SAC*



Sd/-
JUDGE